United Nations A/57/639/Add.1

General Assembly

Distr.: General
9 June 2003

Original: English

Fifty-seventh session
Agenda item 110

Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Mr. Haile Selassie **Getachew** (Ethiopia)

I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 110 appear in the report of the Committee contained in document A/57/639.

2. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 2001 to 30 June 2002 and the report of the Board of Auditors on the United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ending 30 June 2002 (A/57/416/Add.2);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/57/772, paras. 7-18).

3. The Fifth Committee resumed its consideration of the item at its 46th to 48th and 56th meetings, on 5, 7 and 8 May and 4 June 2003. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/57/SR.46-48 and 56).

[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* and corrigendum (A/57/5 and Corr.5), vol. II.

03-38917 (E) 110603

II. Consideration of draft resolution A/C.5/57/L.84

4. At the 56th meeting, on 4 June, the representative of Romania, Vice-Chairman of the Committee and coordinator of informal consultations on this item, introduced a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/57/L.84).

5. At the same meeting, the Committee adopted draft resolution A/C.5/57/L.84 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2001 to 30 June 2002 and the report of the Board of Auditors on the United Nations peacekeeping operations,[2] the related section of the report of the Advisory Committee on Administrative and Budgetary Questions[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for that period,[4]

1. *Accepts* the audited financial statements of the United Nations peacekeeping operations for the period from 1 July 2001 to 30 June 2002;[5]

2. *Takes note* of the observations and endorses the recommendations of the Board of Auditors contained in its report;[6]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions[3] related to the report of the Board of Auditors;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2002;[4]

---

[2] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* and corrigendum (A/57/5 and Corr.5), vol. II.

[3] A/57/772, paras. 7-18.

[4] A/57/416/Add.2.

[5] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 5* and corrigendum (A/57/5 and Corr.5), vol. II, chap. V.

[6] Ibid., chap. II.

6. *Requests* the Secretary-General to continue to ensure that internal control in peacekeeping missions is improved with respect to the optimum use of audit resources;

7. *Also requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

8. *Further requests* the Secretary-General to submit the report of the Office of Internal Oversight Services referred to in paragraph 26 of the report of the Board of Auditors[6] to the General Assembly at its fifty-eighth session.